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State of Idaho

Legislative Services Office

Management Report

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A communication to the Joint Finance-Appropriations Committee

# **OFFICE OF THE LIEUTENANT GOVERNOR**

## **FY 2005, 2006, and 2007**

**Report IC12007**

**Date Issued: November 13, 2007**

*Serving Idaho's Citizen Legislature*

# FOREWORD

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## **PURPOSE OF REPORT**

We evaluated the internal controls over financial operations of the Office of Lieutenant Governor as part of our effort to evaluate each State agency at least once every three years. This report summarizes the results of our evaluation.

## **SCOPE OF WORK**

The management of the Office is responsible for establishing and maintaining internal controls. We obtained an understanding of the relevant policies and procedures comprising the internal control system. We also determined whether the relevant policies and procedures had actually been placed into operation. Our intent was to indicate where internal controls could be improved in order to help ensure the Office's ability to record, process, summarize, and report financial data accurately.

## **AUDIT AUTHORIZATION**

Reported to the Joint Finance-Appropriations Committee as directed by the Legislative Council of the Idaho Legislature, authorized by Idaho Code, Section 67-429.

## **ASSIGNED STAFF**

Brian Butkus, Staff Auditor

## **ADMINISTRATION AND TECHNICAL REVIEW**

Don H. Berg, CGFM, Manager, Legislative Audits Division  
Chris Farnsworth, CPA, Managing Auditor

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## EXECUTIVE SUMMARY LEGISLATIVE AUDITS

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### OFFICE OF THE LIEUTENANT GOVERNOR

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**PURPOSE AND SCOPE.** We performed certain audit procedures to evaluate the effectiveness of the Office of the Lieutenant Governor's internal control design and operation. The limited scope of our procedures does not allow us to give an opinion on the Office's internal control system. Accordingly, we do not express an opinion or ensure that all instances of internal control weaknesses were disclosed. Our purpose was to indicate where internal controls could be strengthened to help ensure accurate financial statements and data. Any findings and recommendations are intended to improve the internal control system to prevent errors, omissions, misrepresentations, or fraud.

**CONCLUSION.** We noted no matters involving the internal control over the Office's financial reporting or its operation that we considered to be material weaknesses. However, our consideration of internal controls would not necessarily disclose all matters considered to be a material weakness.

**FINDINGS AND RECOMMENDATIONS.** There are no findings and recommendations in this report or the prior report.

**AGENCY RESPONSE.** The Office has reviewed the report and concurs with its contents.

**FINANCIAL SUMMARY.** The Office is funded by a General Fund appropriation. The following financial data is presented for informational purposes only.

#### OFFICE OF THE LIEUTENANT GOVERNOR – FY 2007 FINANCIAL SUMMARY

Beginning Appropriation Balance	\$134,500
Receipts	<u>0</u>
Total Appropriation and Receipts	\$134,500
Less Disbursements	
Personnel Costs	\$86,130
Operating Expenses	18,432
Capital Outlay	<u>0</u>
Total Disbursements	<u>\$104,562</u>
Ending Appropriation Balance	<u><u>\$29,938</u></u>

This report is intended solely for the information and use of the Office of the Lieutenant Governor and the Idaho Legislature and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the Lieutenant Governor, Jim Risch, and his staff, and by the fiscal staff at the Division of Financial Management.

QUESTIONS CONCERNING THIS DOCUMENT SHOULD BE DIRECTED TO:

Don H. Berg, CGFM, Manager, Legislative Audits Division

Chris Farnsworth, CPA, Managing Auditor

Report IC12007

# AGENCY RESPONSE

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**JAMES E. RISCH  
LIEUTENANT GOVERNOR**

October 22, 2007

Mr. Don H. Berg, CGFM  
Manager, Legislative Audits Division  
Legislative Services Office  
Statehouse Mail  
Boise, Idaho

SUBJECT: Audit of FY 2005, 2006, and 2007

Dear Mr. Berg:

I would like to thank your staff, Managing Auditor Chris Farnsworth and Staff Auditor Brian Butkus, for their professionalism during the "internal control" audit work for the Office of the Lieutenant Governor. The Office of the Lieutenant Governor concurs with the Management Report on Internal Control.

As always it is a pleasure to work with your staff and yourself. We appreciate your assistance and professionalism.

Very Truly Yours,

A large, stylized handwritten signature in dark ink, consisting of a large loop and a horizontal stroke.

James E. Risch  
Lieutenant Governor

# APPENDIX

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## HISTORY

The Office of the Lieutenant Governor was established in 1890, as part of the Executive Branch. The Lieutenant Governor is elected to a four-year term of office. Compensation is fixed by law, with a base salary plus compensation for services rendered as President of the Senate and as Acting Governor.

The Idaho Constitution, Article IV, Section 1, and Idaho Code, Title 67, Chapter 8, provides statutory authority.

## PURPOSE

The Lieutenant Governor presides over the Senate, stands first in line of succession to the Governor, and is Acting Governor when the Governor is physically outside the State or otherwise unable to serve. On a day-to-day basis, the Lieutenant Governor performs such duties as may be directed by the Governor. At the written direction of the Governor, the Lieutenant Governor may represent the State in negotiations, compacts, hearings, and other matters dealing with State and federal government.

## FUNDING

The Office of Lieutenant Governor is funded by a General Fund appropriation. The Lieutenant Governor is compensated from funds administered by the Office of the Governor, for the difference between the Governor's and the Lieutenant Governor's wages, when serving as Acting Governor. The Lieutenant Governor also receives per diem allowances from the legislature while serving as the President of the Senate.

## ORGANIZATION

The Office has one staff member who serves the dual role of administrative assistant and receptionist. Occasionally, temporary employees may be hired when necessary.



# OFFICE OF THE LIEUTENANT GOVERNOR

